



# STATE OF IOWA

CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
EUGENE I. GESSOW, DIRECTOR

December 5, 2008

## GENERAL LETTER NO. 11-F-AP-5

ISSUED BY: Bureau of Collection, Division of Child Support, Case Management and Refugee Services

SUBJECT: Employees' Manual, Title 11, Chapter F, ***INCOME WITHHOLDING APPENDIX***, the following forms:

470-2819	<i>What You Should Know About Immediate Income Withholding</i> , revised
470 3272	<i>Income Withholding for Support</i> , revised

### Summary

This chapter is revised to:

- ◆ Update form 470-2819, *What You Should Know About Immediate Income Withholding*, to correct a typographical error.
- ◆ Change the name of form 470 3272, *Order/Notice to Withhold Income for Child Support to Income Withholding for Support*. The form has also been updated to reflect the revised format for the standardized income withholding form issued by OCSE through Action Transmittal AT 07-07.

### Effective Date

September 5, 2008

### Material Superseded

Remove the following pages from Employees' Manual, Title 11, Chapter F, Appendix and destroy them:

<u>Page</u>	<u>Date</u>
470-2819 (after p. 8)	1/07
470 3272 (after p. 26)	5/07

### Additional Information

Refer questions about this general letter to your regional collections administrator.

**Iowa Department of Human Services**  
**WHAT YOU SHOULD KNOW ABOUT IMMEDIATE INCOME WITHHOLDING**

DATE: \_\_\_\_\_  
CASE NUMBER: \_\_\_\_\_  
REGARDING: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FROM:  
Child Support Recovery Unit  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Tel. \_\_\_\_\_

***This notice contains important information about payment of support. If you are a custodial parent, this form is being sent for informational purposes only. Please keep for future reference.***

***What Immediate Income Withholding Is***

Immediate income withholding (IIW) means that support payments are withheld directly from income. IIW is required by state<sup>1</sup> and federal law<sup>2</sup>. It is an effective way to make sure that children who need support receive it at the times and in the amounts stated in the support order.

***How Immediate Income Withholding Is Done***

The Child Support Recovery Unit ("the Unit") enters an income withholding order, which is a separate order that requires the employer or income provider to withhold an amount for current support and any other periodic amount. We send notice of the withholding order to the employer or income provider and to the parent ordered to provide support. We send a new notice to the employer when a parent becomes delinquent in a support obligation by the amount payable for one month.

***Exemptions From Immediate Withholding***

**Good Cause**

The court or the Unit may determine that there is "good cause" for not requiring IIW. When we determine "good cause" for IIW, it means that the parent ordered to provide support has posted a secured bond equal to the total amount of support that is or may become due under the terms of the support order. For example, if a new order is entered which requires the parent to pay \$100.00 per month, and the obligation will continue for 24 months, the parent may be found to have good cause by posting a bond for \$2,400.00.

**Written Agreement**

The court or the Unit may determine that IIW is not required if the parties reached an agreement providing for an alternate arrangement. The agreement must be in writing, agreed to by all parties to the support order and made a part of the court record. It must clearly state that the parent ordered to provide support intends to make all payments in the amount, frequency and manner specified in the order. The parties may establish a written agreement by completing form 470/2821, Written Agreement of Payment of Support. This form is available from the Unit upon request. Whether or not this form is used, a written agreement must contain substantially the same provisions.

If support payments become assigned to the state due to the receipt of public assistance, the state is considered a necessary party to the order. A written agreement or any other existing agreements before the date of assignment are void unless we approved it.

**Establishing Good Cause or a Written Agreement**

If you want to establish good cause or a written agreement, you must provide us with needed documents within 15 days of receiving this notice or notice of our intent to establish or modify a support order.

**If you have questions, contact the office listed at the top of this notice.**

<sup>1</sup> Iowa Code Chapter 252D.8-252D.10, 252D.17; Iowa Administrative Code, 441-98.31-98.37

<sup>2</sup> 45 CFR 303.100

Iowa Department of Human Services  
INCOME WITHHOLDING FOR SUPPORT

\_\_\_ ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)  
\_\_\_ ONE-TIME ORDER/NOTICE – LUMP SUM PAYMENT  
\_\_\_ TERMINATION of IWO

\_\_\_ AMENDED IWO

Date: \_\_\_\_\_

☒ Child Support Enforcement Agency    \_\_\_ Court    \_\_\_ Attorney    \_\_\_ Private Individual/Entity (Check One)

**NOTE:** If you receive this document from someone other than a State or Tribal Child Support Enforcement agency or a court, a copy of the underlying order that contains a provision authorizing income withholding must be attached. Or if under State law an attorney in that State, or if under Tribal law a Tribal legal representative, may issue an income withholding order, the attorney or Tribal legal representative must include a copy of the State or Tribal law authorizing the attorney or Tribal legal representative to issue an income withholding order.

State/Tribe/Territory \_\_\_\_\_  
City/ County/Dist./Tribe \_\_\_\_\_  
Private Individual/Entity \_\_\_\_\_

Case Identifier \_\_\_\_\_  
Order Identifier \_\_\_\_\_

RE: \_\_\_\_\_

Employee/Obligor's Name

Employee/Obligor's Social Security Number (if known)

Employer/Income Withholder's Federal EIN

Custodial Party/Obligee's Name

Child's Name

Child's Birth Date

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

--

**ORDER INFORMATION:** This document is based on the support or withholding order from \_\_\_\_\_. You are required by law to deduct these amounts from the employee/obligor's income until further notice.

_____	per _____	current child support
_____	per _____	past-due child support
*	per _____	current cash medical support
*	per _____	past-due cash medical support
*	per _____	current spousal support
*	per _____	past-due spousal support
*	per _____	other (must specify) _____

for a total of \_\_\_\_\_ per \_\_\_\_\_ to be forwarded to the payee below:

Collection Services Center, PO Box 9125, Des Moines, IA 50306-9125, or pay online at [iowachildsupport.gov](http://iowachildsupport.gov) (Include the case identifier)

**AMOUNTS TO WITHHOLD:** You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

per weekly pay period

per biweekly pay period (every two weeks)

per semimonthly pay period (twice a month)

per monthly pay period

\$ **ONE-TIME LUMP SUM PAYMENT** Do not stop any existing IWO unless you receive a termination order.

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is Iowa, you must begin withholding no later than the first pay period that occurs 10 days after the date of receipt of this Notice. Send payment within 7 state working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to 50% of disposable income for all orders. If the employee/obligor's principal place of employment is not Iowa, see the ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS for limitations on withholding, applicable time requirements and any allowable employer's fees.

For EFT/EDI instructions, call EPICS at 877-274-2580 and ask for the EFT Coordinator before first submission. **If paying by check, make check payable to:** Collection Services Center

Case Identifier: \_\_\_\_\_

Send check to: Collection Services Center  
PO Box 9125  
Des Moines, IA 50306-9125

**FIPS code (if necessary):**

Signature (if required by State or Tribal law): Iowa Child Support Recovery Unit

Print Name: Iowa Child Support Recovery Unit

Title of Issuing Official: Iowa Child Support Recovery Unit

☐ If checked, you are required to provide a copy of this form to the employee/obligor. If the employee/obligor works in a state or for a Tribe that is different from the State or Tribe that issued this order, a copy must be provided to the employee/obligor even if the box is not checked.

---

**ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS**

State-specific information may be viewed on the OCSE Employer Services website located at:  
<http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contacts.htm>

**Priority:** Withholding for support has priority over any other legal process under State law (or Tribal law if applicable) against the same income. If a Federal tax levy is in effect, please notify the contact person listed below.

**Combining Payments:** You may combine withheld amounts from more than one employee/obligor's income in a single payment to each agency/party requesting withholding. You must, however, separately identify the portion of the single payment that is attributable to each employee/obligor.

**Reporting the Pay Date:** You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the State (or Tribal Law if applicable) of the employee/obligor's principal place of employment with respect to the time periods within which you must implement the withholding and forward the support payments.

**Employee/Obligor with Multiple Support Withholdings:** If there is more than one Order/Notice against this employee/obligor and you are unable to fully honor all support Orders/Notices due to federal, State, or Tribal withholding limits, you must follow the State or Tribal law/procedure of the employee/obligor's principal place of employment. You must honor all Orders/Notices to the greatest extent possible, giving priority to current support before payment of any past-due support.

**Lump Sum Payments:** You may be required to report and withhold from lump sum payments such as bonuses, commissions, or severance pay. Contact the agency or person listed below to determine if you are required to withhold or if you have any questions about lump sum payments.

**Liability:** If you have any doubts about the validity of the Order/Notice, contact the agency or person listed below. If you fail to withhold income as the Order/Notice directs, you are liable for both the accumulated amount you should have withheld from the employee/obligor's income and any other penalties set by State or Tribal law/procedure. A withholding order/notice has the same force and effect as any other district court order, including, but not limited to, contempt of court proceedings for noncompliance. Additionally, a payor of income who, with actual knowledge and intent to avoid legal obligation, fails to withhold income or pay the amount withheld, commits a simple misdemeanor for a first offense and a serious misdemeanor for each subsequent offense, and is liable for the costs, interest and reasonable attorney fees related to the collection of the amount due from the payor of income.

**Anti-discrimination:** You are subject to a fine determined under State or Tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against an employee/obligor because of a child support withholding. Taking any of these actions means you have committed a simple misdemeanor.

**Withholding Limits:** You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) (15 U.S.C. 1673(b)); or 2) the amounts allowed by the State or Tribe of the employee/obligor's principal place of employment. Disposable income is the net income left after making mandatory deductions such as: State, Federal, local taxes, Social Security taxes, statutory pension contributions, and Medicare taxes. The Federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, that 50% limit is increased to 55% and that 60% limit is increased to 65% if the arrears are greater than 12 weeks. If permitted by the State, you may deduct a fee for administrative costs. The support amount and the fee may not exceed the limit indicated in this section.

Employee/Obligor's Name: \_\_\_\_\_  
Case Identifier: \_\_\_\_\_ Order Identifier: \_\_\_\_\_  
Employer's Name: \_\_\_\_\_

**Arrears Greater than 12 weeks?** If the *Order Information* does not indicate whether the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

For Tribal orders, you may not withhold more than the amounts allowed under the law of the issuing Tribe. For Tribal employers who receive a State order, you may not withhold more than the lesser of the limit set by the law of the jurisdiction in which the employer is located or the maximum amount permitted under section 303(d) of the CCPA (15 U.S.C. 1673 (b)).

Depending upon applicable State law, you may need to take into consideration the amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

**Additional Information:** For lump sum income, withhold the amount listed, or 50% of the payment the employee/obligor will receive, whichever is less. For Iowa withholding limitations, see REMITTANCE INFORMATION.

**NOTIFICATION OF TERMINATION OF EMPLOYMENT:** You must promptly notify the Child Support Enforcement agency and/or the person listed below by returning this form to the correspondence address if:

☐ This person has never worked for this employer.

☐ This person no longer works for this employer.

Please provide the following information for the terminated employee:

Termination date: \_\_\_\_\_ Last known phone number: \_\_\_\_\_

Last known home address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date final payment made to the State Disbursement Unit or Tribal CSE agency: \_\_\_\_\_

Final payment amount: \_\_\_\_\_ New employer's name: \_\_\_\_\_  
\_\_\_\_\_

New employer's address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### CONTACT INFORMATION

If you have any questions, contact:

Iowa Child Support Recovery Unit  
P.O. Box 7201  
Waterloo, Iowa 50704-7201  
877-274-2580 (Phone)  
319-226-7150 (Fax)  
<http://iowachildsupport.gov> (Internet)

**If your employee has questions, tell your employee to contact: Specialized Customer Service Unit by phone at 1-888-229-9223 (toll free within United States).**

#### IMPORTANT IOWA INFORMATION

You are entitled to deduct a fee of up to \$2.00 to defray the cost of withholding.

The payor of income shall comply with Iowa Code Chapter 252K when receiving a notice of income withholding from another state. When you receive an income withholding order/notice from another state, see article five of Chapter 252K for specific instructions.

\* If this type of support is court ordered, it is included in current/past due amounts listed. (See page 1).

**IMPORTANT:** The person completing this form is advised that the information may be shared with the employee/obligor.